IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 26TH JULY 2007 / 4TH SRAVANA 1929

WP(C).No. 23013 of 2007(M)

PETITIONER:
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1. M.DANIEL,
   M.G.GLASS & PLYWOOD HOUSE, ALUMMOOTTIL HOUSE,
   KIZHAKKEKKARA, THEVALAKKARA-690 524.

2. SUSAN ABRAHAM,
   DAUGHTER AND LEGAL HEIR OF LATE JOSEPH ABRAHAM,
   ALUMMOOTTIL HOUSE, KIZHAKKEKKARA,
   THEVALAKKARA-690 524.

BY ADV. SRI.S.ARUN RAJ

RESPONDENTS:
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1. COMMERCIAL TAX OFFICER,
   KARUNAGAPPALLY.

2. INTELLIGENCE OFFICE,
   SQUAD II, KOLLAM AT KOTTARAKKARA.

3. THE DEPUTY COMMISSIONER (APPEALS),
   KOLLAM.

4. DEPUTY COMMISSIONER,
   COMMERCIAL TAXES, KOLLAM.

5. DEPUTY TAHSILDAR (R.R.),
   TALUK OFFICE, KUNNATHOOR, SASTHAMKOTTA.

6. TAHSILDAR,
   KARUNAGAPPALLY.

7. M.T.JOSE (JOSSY),
   MARATTUKULAM, PANJIPUZHA, PUZHAVATHU,
   CHANGANASSERY.

8. SUPERINTENDENT OF POLICE,
   KOLLAM.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/07/2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 23013 OF 2007

Dated this the 26th day of July, 2007

JUDGMENT

Petitioners are challenging recovery proceedings for recovery of arrears of tax and penalty. On going through the orders, I find all the orders are issued ex-parte as first petitioner has neither produced books of accounts nor responded to the notices. First petitioner's case is that 7th respondent committed fraud on him. I do not think, this Court should conduct enquiry on petitioners' allegations. Second petitioner's contention is that her property is going to be sold in recovery proceedings. It is for the second petitioner to file claim petition before the fifth respondent. If such a claim petition is filed, fifth respondent will dispose of the same in terms of Section 46 of the RR Act. Petitioners can move the statutory authority for stay against recovery proceedings.

W.P. is closed.

(C.N.RAMACHANDRAN NAIR)
Judge